

SENATE BILL No. 281

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-8.1-9-4; IC 9-18-35-5.

Synopsis: Contributions for food banks. Adds the Indiana food bank trust fund as a charitable purpose to which an individual may choose to give all or part of the individual's state income tax refund.

Effective: July 1, 2009; January 1, 2010.

Errington

January 7, 2009, read first time and referred to Committee on Appropriations.

C
o
p
y



Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

SENATE BILL No. 281

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-8.1-9-4 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2010]: Sec. 4. (a) Every
3 individual (other than a nonresident) who files an individual income
4 tax return and who is entitled to a refund from the ~~Indiana~~ department
5 of **state** revenue because of the overpayment of income tax for a
6 taxable year may designate on ~~his~~ **the individual's** annual state income
7 tax return that either a specific amount or all of the refund to which ~~he~~
8 **the individual** is entitled shall be paid over to **one (1) or more of the**
9 ~~nongame fund. In the event that the individual designates that a certain~~
10 ~~amount shall be paid over to the nongame fund and funds described~~
11 **in subsection (d). If the refund to which he the individual is entitled**
12 **is less than the total amount designated such designation shall mean**
13 **that to be paid over to one (1) or more of the funds described in**
14 **subsection (d), all of the refund to which he the individual is entitled**
15 **shall be paid over to the nongame fund: designated funds, but in an**
16 **amount or amounts reduced proportionately for each designated**
17 **fund. If an individual designates all of the refund to which the**



C
o
p
y

individual is entitled to be paid over to one (1) or more of the funds described in subsection (d) without designating specific amounts, the refund to which the individual is entitled shall be paid over to each fund described in subsection (d) in an amount equal to the refund divided by the number of funds described in subsection (d), rounded to the lowest cent, with any part of the refund remaining due to the effects of rounding to be deposited in the nongame fund.

(b) Every husband and wife (other than nonresidents) who file a joint income tax return and who are entitled to a refund from the Indiana department of state revenue because of the overpayment of income tax for a taxable year may designate on their annual state income tax return that either a specific amount or all of the refund to which they are entitled shall be paid over to one (1) or more of the nongame fund. In the event that the husband and wife designate that a certain amount shall be paid over to the nongame fund and funds described in subsection (d). If the refund to which they a husband and wife are entitled is less than the total amount designated such designation shall mean that to be paid over to one (1) or more of the funds described in subsection (d), all of the refund to which they the husband and wife are entitled shall be paid over to the nongame fund: designated funds, but in an amount or amounts reduced proportionately for each designated fund. If a husband and wife designate all of the refund to which the husband and wife are entitled to be paid over to one (1) or more of the funds described in subsection (d) without designating specific amounts, the refund to which the husband and wife are entitled shall be paid over to each fund described in subsection (d) in an amount equal to the refund divided by the number of funds described in subsection (d), rounded to the lowest cent, with any part of the refund remaining due to the effects of rounding to be deposited in the nongame fund.

(c) In addition to a designation under subsection (a) or (b), a taxpayer who:

(1) is a resident of Indiana; and

(2) files an individual or joint income tax return;

may designate on the taxpayer's annual state income tax return that the taxpayer desires to contribute to one (1) or more of the funds described in subsection (d) by stating the amount of the contribution, but the amount may not be less than one dollar (\$1).

(d) Designations under subsection (a), (b), or (c) may be directed only to the following funds:

(1) The nongame fund.

(2) The Indiana food bank trust fund (IC 9-18-35-5).

C
o
p
y



(e) The instructions for the preparation of individual income tax returns shall contain a description of the purposes of **the following:**

(1) The nongame and endangered species program. **which is The description of this program shall be** written in cooperation with the department of natural resources.

(2) **The Indiana food bank trust fund.**

(f) **Individual income tax returns must include a statement that:**

(1) **a contribution under subsection (c) does not reduce the taxpayer's tax;**

(2) **a contribution under subsection (c) will:**

(A) **decrease or eliminate the refund owed to the taxpayer, if any;**

(B) **increase the amount that must accompany the return; or**

(C) **result in both of the consequences described in clauses (A) and (B); and**

(3) **the failure to include with the taxpayer's tax return all or part of the increased amount referred to under subdivision (2)(B) will reduce the designated contribution to the extent that the increased amount is not included with the return.**

(g) **The department shall interpret a designation on a return under subsection (a), (b), or (c) that is illegible or otherwise not reasonably discernible to the department as if the designation had not been made.**

SECTION 2. IC 9-18-35-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) The Indiana food bank trust fund is established.

(b) The treasurer of state shall invest the money in the Indiana food bank trust fund not currently needed to meet the obligations of the Indiana food bank trust fund in the same manner as other public trust funds are invested. Interest that accrues from these investments shall be deposited in the Indiana food bank trust fund.

(c) The bureau shall administer the Indiana food bank trust fund. Expenses of administering the Indiana food bank trust fund shall be paid from money in the Indiana food bank trust fund.

(d) On June 30 of each year, the bureau shall distribute money in the fund **attributable to a recipient of an Indiana food bank trust license plate to the Gleaners food bank trust license plate committee that is composed of representatives of each food bank located in Indiana. Feeding Indiana's Hungry for further distribution to food banks throughout Indiana.**

(e) Money in the fund at the end of a state fiscal year does not revert

C
o
p
y



1 to the state general fund.

2 SECTION 3. [EFFECTIVE JANUARY 1, 2010] **IC 6-8.1-9-4, as**
3 **amended by this act, applies only to returns for taxable years**
4 **beginning after December 31, 2009.**

C
O
P
Y

